

Modified Peer Review Report

March 29, 2021

Jack Callender, Inspector General  
Postal Regulatory Commission  
901 New York Avenue, NW  
Suite 200  
Washington, DC 20001

Dear Mr. Callender

We reviewed established policies and procedures for the audit function of the Postal Regulatory Commission (PRC) Office of Inspector General (OIG) in effect at September 30, 2020. Established policies and procedures are one of the components of a system of quality control to provide PRC OIG with reasonable assurance of conforming with applicable professional standards. The components of a system of quality control are described in the *Government Auditing Standards*.

Based on our review, the established policies and procedures for the audit function at September 30, 2020, were current and consistent with applicable professional standards as stated. We identified two areas where PRC OIG could improve the established policies and procedures, but were not material to include in this report. In response to the draft report, the PRC IG provided written comments that are considered part of the report (See Appendix A).

**Letter of Comment**

We have issued a letter dated March 29, 2021, that sets forth findings that were not considered to be of sufficient significance to affect our conclusions on the established policies and procedures.

**Basis of Results**

Our review was conducted in accordance with the CIGIE *Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General* for assessing established audit policies and procedures. During our review, we (1) obtained an understanding of the nature of PRC OIG's audit function, (2) assessed established audit policies and procedures, and (3) interviewed PRC OIG's personnel.

*Ron Stith*  
Ronald Stith, CPA  
Inspector General



OFFICE OF INSPECTOR GENERAL  
Postal Regulatory Commission  
Washington, DC 20001

March 23, 2021

Ronald Stith  
Inspector General  
National Endowment for the Arts  
400 7th Street SW  
Washington, D.C. 20506

Subject: System Review Report on the Postal Regulatory Commission Office of Inspector  
General Audit Organization

Dear Ronald Stith:

Thank you for the opportunity to comment on the draft *System Review Report* on the Postal Regulatory Commission Office of Inspector General's system of quality controls.

We are very pleased that your office concluded that our established policies and procedures for the audit function in effect for the peer review period ending September 30, 2020 were current and consistent with applicable professional standards.

We appreciate the professionalism and cooperation extended by your staff during our review. If you have any questions, please contact me at (202) 789-6817.

Yours sincerely,

/s/ Jack Callender

Jack Callender  
Inspector General  
Postal Regulatory Commission